

SENATE RECORD VOTE ANALYSIS

105th Congress
1st Session

Vote No. 210

July 31, 1997, 4:46 pm
Page S-8451 Temp. Record

TAXPAYER RELIEF ACT/Tobacco, Blanket Byrd Rule Waiver

SUBJECT: Conference report to accompany the Taxpayer Relief Act of 1997 . . . H.R. 2014. Roth motion to waive section 313 (the Byrd rule) of the Budget Act for the consideration of the provisions of the conference report.

ACTION: MOTION AGREED TO, 78-22

SYNOPSIS: The conference report to accompany H.R. 2014, the Taxpayer Relief Act of 1997 (as scored by the Joint Committee on Taxation on July 30, 1997), will provide net tax relief of \$96.1 billion over fiscal years (FYs) 1997-2002 and \$282.1 billion over FYs 1997-2007 (the total cost of the bill, including outlays from the partially "refundable" child tax credit, will be \$100.444 billion over 5 years and \$292.045 billion over 10 years). The new taxes on tobacco proposed in the Senate-passed bill, and the increased funding for the child health insurance initiative, were moved to the Balanced Budget Act (see vote No. 209). The cost of these tax cuts will be more than offset by the economic dividend (\$355 billion over 10 years) that will result from balancing the budget in fiscal year (FY) 2002, as provided for in the Balanced Budget Act. This bill will enact the largest tax cut since 1981 and the first tax cut since 1986. It will give cradle-to-grave tax relief to Americans: it will give a \$500-per-child tax credit, education tax relief, savings and investment tax relief, retirement tax relief, and estate tax relief. It will eliminate more than a third of the increased tax burden imposed by the 1993 Clinton tax hike, which was the largest tax hike in history.

Section 1604(f)(3) of the conference report states that the amounts collected from the increases in tobacco excise taxes contained in the Balanced Budget Act just passed (see vote No. 209) will "be credited against the total payments made by parties pursuant to Federal legislation implementing the tobacco industry settlement."

During debate, Senator Durbin raised a point of order that section 1604(f)(3) violated section 313 (the Byrd Rule) of the Budget Act. Senator Roth then moved to waive section 313 of the Budget Act for the consideration of the provisions of the conference report. Generally, those favoring the motion to waive opposed the point of order; those opposing the motion to waive favored the point of order.

(See other side)

YEAS (78)			NAYS (22)		NOT VOTING (0)	
Republicans (55 or 100%)	Democrats (23 or 51%)		Republicans (0 or 0%)	Democrats (22 or 49%)	Republicans (0)	Democrats (0)
Abraham	Hutchinson	Baucus		Akaka		
Allard	Hutchison	Biden		Bingaman		
Ashcroft	Inhofe	Breaux		Boxer		
Bennett	Jeffords	Cleland		Bryan		
Bond	Kempthorne	Conrad		Bumpers		
Brownback	Kyl	Daschle		Byrd		
Burns	Lott	Dodd		Dorgan		
Campbell	Lugar	Feinstein		Durbin		
Chafee	Mack	Ford		Feingold		
Coats	McCain	Graham		Glenn		
Cochran	McConnell	Hollings		Harkin		
Collins	Murkowski	Inouye		Kennedy		
Coverdell	Nickles	Johnson		Lautenberg		
Craig	Roberts	Kerrey		Leahy		
D'Amato	Roth	Kerry		Moseley-Braun		
DeWine	Santorum	Kohl		Murray		
Domenici	Sessions	Landrieu		Reed		
Enzi	Shelby	Levin		Reid		
Faircloth	Smith, Bob	Lieberman		Sarbanes		
Frist	Smith, Gordon	Mikulski		Torricelli		
Gorton	Snowe	Moynihan		Wellstone		
Gramm	Specter	Robb		Wyden		
Grams	Stevens	Rockefeller				
Grassley	Thomas					
Gregg	Thompson					
Hagel	Thurmond					
Hatch	Warner					
Helms						

EXPLANATION OF ABSENCE:
1—Official Business
2—Necessarily Absent
3—Illness
4—Other

SYMBOLS:
AY—Announced Yea
AN—Announced Nay
PY—Paired Yea
PN—Paired Nay

Those favoring the motion to waive contended:

A point of order has been raised against section 1604(f)(3) because it will not have an effect on revenues or outlays. Technically, that makes it an extraneous provision under the Byrd Rule. However, every Senator is well aware that this provision is far from extraneous. It is a very important, carefully negotiated position that was agreed to at the leadership level between the Senate, House, and the White House. It is an integral element of the new tobacco tax passed on the previous bill. If the Senate were to break this bipartisan deal by supporting the Durbin point of order, at a minimum the conference report will have to be returned to the House for its consideration, and then returned to the Senate. We believe the delay would probably be even greater, as negotiations on the tobacco tax would likely be reopened. We are not willing to jeopardize this tax relief package by breaking a deal on the tobacco tax that is only a few hours old. We therefore urge our colleagues to join us in waiving the Budget Act.

Those opposing the motion to waive contended:

The Durbin point of order would strike the "Joe Camel Tobacco Loophole." That loophole says that the money collected from the new 15-cent tobacco tax in the previous bill will be credited against the \$368 billion that the cigarette industry recently agreed that it will pay in injury claims and other health expenses under the so-called "global settlement." We strongly object to this loophole. The tobacco tax we just passed has nothing to do with the global settlement; we passed that tax to pay for children's health care, not to help bail out cigarette companies for all of the misery they have caused. The motion to waive should be rejected.